JUDGMENT.

October 13, 1960.

This day this cause came on to be heard upon the appeal of claimant-appellant, A. R. Roberson, from an order of the United States District Court for the Eastern District of Tennessee, Southern Division, whereby the District Judge ordered one 1958 Ford Sedan automobile, Serial No. H8AG114917 forfeited to the United States for the reason that the claimant-appellant used it on November 15, 1958, in violation of the Internal Revenue laws of the United States.

Upon consideration of this appeal and after reviewing the evidence taken in the trial court, this Court finds that the Findings of Fact of the trial judge and his conclusion that the Ford Sedan automobile was guilty as charged in the Libel of Information is correct. This Court further finds that the Findings of Fact of the District Judge are not only *not clearly erroneous* but are amply supported by the evidence.

It is therefore ordered, adjudged and decreed that the judgment of the District Court be and it is hereby affirmed.

Approved for entry:

/s/ Lester L. Cecil,
Circuit Judge.

ORDER DENYING REHEARING.

November 7, 1960.

This day this cause came on to be heard upon the appellant's petition for rehearing.

The judgment and order of the Court in affirming the judgment of the District Court was arrived at after a careful reading of the evidence which was before the District Judge. Upon this review of the evidence the Court concluded that the findings of fact of the District Judge were not clearly erroneous.

It is therefore ordered that for the reasons stated herein and in the order of affirmance the petition for rehearing be and it is hereby denied.

/c/ Lester L. Cecil,
Circuit Judge.